

WINDELS MARX LANE & MITTENDORF, LLP
156 West 56th Street
New York, New York 10019
Tel: (212) 237-1000
Fax: (212) 262-1215

*Special Counsel for Irving H. Picard, Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the Chapter 7 Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Adv. Pro. No. 08-01789 (CGM)

Plaintiff-Applicant,

SIPA Liquidation
(Substantively Consolidated)

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant,

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 11-02733 (CGM)

IRVING H. PICARD, Trustee for the
Substantively Consolidated SIPA Liquidation of
Bernard L. Madoff Investment Securities LLC
and Bernard L. Madoff,

Plaintiff,

v.

NAIDOT & CO. and BESSEMER TRUST
COMPANY,

Defendants.

CERTIFICATE OF SERVICE

I hereby certify that on December 19, 2022 a copy of the following document was filed electronically: *Trustee's Memorandum of Law in Opposition to Defendants' Motion to Dismiss.*

Notice of this filing has been sent through the Court's Electronic Case Filing System and via electronic transmission to the email addresses designated for delivery set forth on the attached Schedule A.

/s/ John J. Tepedino
John J. Tepedino (jtepedino@windelsmarx.com)
Windels Marx Lane & Mittendorf, LLP
156 West 56th Street
New York, New York 10019
Tel: (212) 237-1000

Special Counsel to Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC and the Chapter 7 Estate of Bernard L. Madoff

SCHEDULE A

Heather Lamberg (hlamberg@winston.com)
Winston & Strawn LLP
1901 L Street, N.W.
Washington D.C., DC 20036

Attorneys for Naidot & Co. and Bessemer Trust Company.